

House Bill 1326 (AS PASSED HOUSE AND SENATE)

By: Representatives Amerson of the 9th and Ralston of the 7th

A BILL TO BE ENTITLED
AN ACT

1 To amend an Act providing a homestead exemption from Dawson County school district ad
2 valorem taxes for educational purposes in the amount of \$60,000.00 of the assessed value of
3 the homestead for residents of that school district who are disabled or who are 65 years of
4 age or older and whose income does not exceed \$50,000.00, approved May 13, 2008 (Ga.
5 L. 2008, p. 3850), so as to increase such exemption to \$65,000.00 of the assessed value of
6 the homestead for residents of that school district who are disabled or who are 65 years of
7 age or older and whose net income, excluding certain retirement income, does not exceed
8 \$50,000.00; to provide for applicability; to provide for a referendum, effective dates, and
9 automatic repeal; to repeal conflicting laws; and for other purposes.

10 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

11 **SECTION 1.**

12 An Act providing a homestead exemption from Dawson County school district ad valorem
13 taxes for educational purposes in the amount of \$60,000.00 of the assessed value of the
14 homestead for residents of that school district who are disabled or who are 65 years of age
15 or older and whose income does not exceed \$50,000.00, approved May 13, 2008 (Ga. L.
16 2008, p. 3850), is amended by revising paragraph (3) of subsection (a) of Section 1 as
17 follows:

18 "(3) 'Income' means Georgia taxable net income determined pursuant to Chapter 7 of
19 Title 48 of the O.C.G.A., as amended, for state income tax purposes, except income shall
20 not include income received as retirement, survivor, or disability benefits under the
21 federal Social Security Act or under any other public or private retirement, disability, or
22 pension system, except such income which is in excess of the maximum amount
23 authorized to be paid to an individual and such individual's spouse under the federal
24 Social Security Act. Income from such sources in excess of such maximum amount shall
25 be included as income for the purposes of this Act."

SECTION 2.

Said Act is further amended by revising subsection (b) of Section 1 as follows:

"(b) Each resident of the Dawson County school district who is disabled or who is a senior citizen is granted an exemption on that person's homestead from Dawson County school district ad valorem taxes for educational purposes in the amount of \$65,000.00 of the assessed value of that homestead. The exemption under this subsection shall only be granted if that person's income, together with the income of the spouse who also occupies and resides at such homestead, does not exceed \$50,000.00 for the immediately preceding year. The value of that property in excess of such exempted amount shall remain subject to taxation."

SECTION 3.

Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election superintendent of Dawson County shall call and conduct an election as provided in this section for the purpose of submitting this Act to the electors of the Dawson County school district for approval or rejection. The election superintendent shall conduct that election on the date of the November, 2010, general election and shall issue the call and conduct that election as provided by general law. The election superintendent shall cause the date and purpose of the election to be published once a week for two weeks immediately preceding the date thereof in the official organ of Dawson County. The ballot shall have written or printed thereon the words:

"() YES Shall the Act be approved which increases the current homestead exemption from Dawson County school district ad valorem taxes for educational purposes for residents of that school district who are disabled or who are 65 years of age or older from \$60,000.00 to \$65,000.00 and which changes the \$50,000.00 income limitation from gross income to net income excluding certain retirement income?"

All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on such question are for approval of the Act, Section 1 of this Act shall become of full force and effect on January 1, 2011. If the Act is not so approved or if the election is not conducted as provided in this section, Section 1 of this Act shall not become effective, and this Act shall be automatically repealed on the first day of January immediately following that election date. The expense of such election shall be borne by Dawson County. It shall be the election superintendent's duty to certify the result thereof to the Secretary of State.

60 **SECTION 4.**

61 Except as otherwise provided in Section 2 of this Act, this Act shall become effective upon
62 its approval by the Governor or upon its becoming law without such approval.

63 **SECTION 5.**

64 All laws and parts of laws in conflict with this Act are repealed.